
Budget and Accounting Manual

Table of Contents

Chapter 1 Introduction

Purpose	1-1
It's The Law! Financial Authorities Which We Must Follow	1-1
Executive Agency Accounting System - 31 U.S.C. 3512	1-1
Financial Reporting and Accounting System - 31 U.S.C. 3513	1-2
Federal Managers Financial Integrity Act of 1982 - 31 U.S.C. 1105, 1113, 3512 ...	1-2
The Prompt Payment Act - 31 U.S.C. 3901-3906	1-2
The Debt Collection Act of 1982 - 31 U.S.C. 3302, 3701, 3711, 3716-3719	1-2
The Chief Financial Officers Act of 1990 - 31 U.S.C. 501	1-2
Government Performance and Results Act of 1993 - 31 U.S.C.	1-3
The Debt Collection Improvement Act of 1996 - 31 U.S.C. 3332	1-3
Federal Financial Management Improvement Act of 1996.	1-3
Responsibilities of the Financial Manager	1-3
Managing Resources	1-3

Budget and Accounting Manual Table of Contents (Continued)

Chapter 2 The Authority to Spend

Review and Evaluation of Agency Programs	1-4
How This Manual Is Organized	1-5
What is the Budget Process?	2-1
House and Senate Formulate the Budget	2-3
Congress Authorizes and Appropriates	2-4
The Budget is Passed!	2-5

Chapter 3 Where APHIS Gets Its Funding

Overview	3-1
Annual S&E Appropriation	3-1
No-year Appropriations	3-2
Contingency Fund	3-2
Buildings and Facilities Appropriation	3-2
Agricultural Quarantine Inspection (AQI) User Fees	3-2

Budget and Accounting Manual Table of Contents (Continued)

Chapter 3 Where APHIS Gets Its Funding (Continued)

Reimbursements From State and Local Governments	3-3
Reimbursements From Other Federal Agencies	3-4
Non-AQI User Fees	3-4
Reimbursable Overtime	3-5
Trust Funds or Miscellaneous Contributed Funds	3-5
Emergency Transfers	3-5
Revenue Deposited into Treasury General Fund Receipt Account	3-6

Chapter 4 Planning Documents

Introduction	4-1
Budget Execution	4-2
Form SF-132, Apportionment and Reapportionment Schedule	4-3
Form SF-1151, Nonexpenditure Transfer Authorization	4-4
Form AD-706, Statement of Estimated Reimbursements or Receipts	4-4

Budget and Accounting Manual Table of Contents (Continued)

Chapter 4 Planning Documents (Continued)

Allotment Advice	4-6
Annual Appropriation	4-6
No-Year Appropriation	4-6
Trust Funds	4-6
Form AD-705, Advice of Allocation of Funds	4-7
Assessment for Administrative Expenses	4-7
Form AD-703, Operating Plan	4-8
Preparation	4-8
Approval	4-8
Revisions	4-9
Chapter 4 Exhibits	
Exhibit 4-1 Form SF-132, Apportionment and Reapportionment Schedule	
Exhibit 4-2 Form SF-1151, Nonexpenditure Transfer Authorization	

Budget and Accounting Manual Table of Contents (Continued)

Chapter 4 Planning Documents (Continued)

- Exhibit 4-3 Form AD-706, Statement of Estimated Reimbursements or Receipts
- Exhibit 4-4 United States Department of Agriculture Advice of Allotment
- Exhibit 4-5 Form AD-705, Advice of Allocation of Funds
- Exhibit 4-6 Form AD-703, Operating Plan
- Exhibit 4-6A Instructions for Completing Form AD-703, Operating Plan

Chapter 5 Keeping Track of Spending

What is an Accounting Code?	5-1
What is a Treasury Symbol?	5-3
What is an Appropriation Code?	5-3
Deposit Accounts and Clearing Funds	5-5
What is an Organization Code?	5-5
What is a Program Code?	5-5
What is a Project Code?	5-6
Why Keep Track of Spending?	5-6

Budget and Accounting Manual Table of Contents (Continued)

Chapter 5 Keeping Track of Spending (Continued)

What to Keep Track Of	5-6
How to Maintain Your Files	5-7
Reconciling	5-9
Making Corrections - Payroll (Adjusted T&A)	5-9
Making Corrections - Other Than Payroll (AD-757)	5-11
The Transfer and Adjustment Voucher (AD-742)	5-11
Period-End Estimates (AD-718)	5-13
Disposition of Records	5-15
Chapter 5 Exhibits	
Exhibit 5-1 Accounting Code Structure Layout	
Exhibit 5-2 Form AD-729B, Accounting Code Input Form	
Exhibit 5-3 AD-742 Transfer and Adjustment Voucher	

Budget and Accounting Manual Table of Contents (Continued)

Chapter 6 Distributing Overhead Costs

What is Overhead?	6-1
How APHIS is Structured	6-2
How We Receive and Allocate Our Funding	6-3
How We Charge Our Obligations	6-4
How We Include Overhead Costs in Our Fees and Charges	6-4
How We Record Revenue	6-5
Distributing Overhead Costs	6-5
Chapter 6 Exhibits	
Exhibit 6-1 APHIS Allocation Summary - Salaries and Expenses Appropriation	
Exhibit 6-2 Overhead Distribution	

Chapter 7 Status of Funds

What is a Status of Funds	7-1
Why Prepare One?	7-2
Who Prepares the Status of Funds?	7-2

Budget and Accounting Manual Table of Contents (Continued)

Chapter 7 Status of Funds (Continued)

How to Prepare the Status of Funds	7-3
Status of Funds and the Foundation Financial Information System (FFIS)	7-5
Chapter 7 Exhibits	
Exhibit 7-1 Status of Funds Responsibilities	
Exhibit 7-2 Sample Program Status of Funds	
Exhibit 7-3 Status of Funds Timeframe	

Chapter 8 Year-End Closing

Introduction	8-1
Period-End Estimates (Form AD-718)	8-2
Contracts and Agreements	8-2
Unbilled Reimbursements/Revenue	8-3
Interagency Agreements (Reimbursable) (Form AD-672) Where APHIS Provides Services	8-3
Cooperative Service Agreements	8-3
Smuggled/Illegally Imported Birds	8-4

Budget and Accounting Manual

Table of Contents (Continued)

Chapter 8 Year-End Closing (Continued)

Animals in Quarantine and Pet Birds	8-4
Form AD-757, Miscellaneous Payment System	8-4
Additional Obligations	8-4
Splitting Fiscal Year Charges for Travel and Payroll	8-5
Splitting Charges for Travel	8-6
Preparation of a Time & Attendance (T&A) Report For a Pay Period Which Spans Two Fiscal Years	8-6
Final Closeout	8-7
Establishing New Accounting Codes at the End of a Fiscal Year	8-8
Summary	8-8
Inquiries	8-8
Chapter 8 Exhibits:	
Exhibit 8-1 List of Items to Consider for Recording on the AD-718, Period-End Estimate	
Exhibit 8-2 Guidelines to Determine Chargeable Fiscal	

Budget and Accounting Manual Table of Contents (Continued)

Chapter 9 Budget and Accounting Reports

The Early Years of Budget and Accounting Reports	9-1
CADI and ASAP	9-1
CADI and SIMPC	9-2
FOCUS Reports from CADI Data	9-2
FFIS and Budget and Accounting Reports	9-2
Microfiche, CADI, and FOCUS Reports- An Explanation	9-3

Sample Microfiche Reports

Exhibit 9-1	A-1	Area Report By Project By Sub-Object Class
Exhibit 9-2	A-2	Region Report by Project by Sub-Object Class
Exhibit 9-3	A-3	Deputy Report by Project by Sub-Object Class
Exhibit 9-4	A-4	Area Report by Sub-Object Class
Exhibit 9-5	B-1	Area Report by Sub-Object Class
Exhibit 9-6	B-2	Region Report by Sub-Object Class
Exhibit 9-7	B-3	Deputy Report by Sub-Object Class
Exhibit 9-8	D-1	Region Report by Project by Area

Budget and Accounting Manual Table of Contents (Continued)

Chapter 9 Budget and Accounting Reports (Continued)

Exhibit 9-9	F-1	Area Staff-Year Report by Project by Sub-Object Class
Exhibit 9-10	F-2	Region Staff-Year Report by Project by Project by Sub-Object Class
Exhibit 9-11	F-3	Deputy Staff -Year Report by Project by Sub-Object Class

Sample Microfiche Reports (Continued)

Exhibit 9-12	H-1	Prior Year Obligations Report
Exhibit 9-13	I-1	Detail Transaction Report
Exhibit 9-13A		I-1 Data Elements
Exhibit 9-13B		I-1 Reference Data and Payee Name by ` System (Non-MISC Transactions)
Exhibit 9-13C		I-1 Reference Data and Payee Name by Source Document (For Transactions Processed through MISC)
Exhibit 9-14	OC1	Agency Level Object Class Report
Exhibit 9-15	OC1P	Agency Level Object Class Report-Prior Year
Exhibit 9-16	R-1	Region Program Delivery Report by Sub-Object Class
Exhibit 9-17	T-1	Area Trust and Reimbursable Fund Statement

Budget and Accounting Manual Table of Contents (Continued)

Chapter 9 Budget and Accounting Reports (Continued)

Exhibit 9-18 T-2 Deputy Trust and Reimbursable Fund Statement

Exhibit 9-19 10 Property Transaction Report

Sample FOCUS Reports

Exhibit 9-20 ADC001 Year and Project-to-Date Reimbursements, Obligations, and
Disbursements by Object Class

Exhibit 9-21 ADCOBSY Current and Year-to-Date Reimbursements, Obligations, and
Year-to-Date Plan and Staff Years

Exhibit 9-22 OBSUM Report of Reimbursements, Obligations, and Disbursements

Exhibit 9-23 A1SUMRMS Obligations as of [Month end, Year]

Sample CADI Reports

Exhibit 9-24 CASF70 Detail Payments Report (Salary & Benefit Projection Report)

Exhibit 9-25 CASF70-3 Detail Employee Data and Activity Details

Budget and Accounting Manual

Table of Contents (Continued)

Chapter 10 Revenue and Receivables

Overview	10-1
What Is a User Fee?	10-1
Authorization for User Fees	10-1
Costs Included in the Fees	10-2
PPQ User Fees	10-3
Phytosanitary Certificate Fees	10-3
Accounting	10-4
Voided/Reissued Certificates	10-5
AQI User Fees	10-5
International Air Passenger User Fee	10-5
Commercial Aircraft Clearance User Fee	10-7
Commercial Vessel User Fee	10-8
Commercial Truck and Commercial Truck Decal Fee	10-9

Budget and Accounting Manual

Table of Contents (Continued)

Chapter 10 Revenue and Receivables (Continued)

Loaded Rail Car User Fee	10-9
Special Inspections	10-10
AQI Audits	10-10
Veterinary Services (VS) User Fees	10-10
VS User Fees Operating Procedures Manual	10-11
VS User Fee Charts	10-11
Accounting Information	10-11
APHIS Form 81, Statement of Services	10-12
Forms of Payment	10-12
Billings and Collections	10-13
Veterinary Diagnostics	10-14
Animal Import Centers (AIC)	10-14
Reimbursable Overtime (ROT)	10-15
Types of ROT Rates	10-16

Budget and Accounting Manual Table of Contents (Continued)

Chapter 10 Revenue and Receivables (Continued)

ROT Reports	10-17
VS ROT	10-17
PPQ ROT	10-18
APHIS Form 89 Accountability	10-19
Applicant Numbers	10-21
Completion of APHIS Form 89	10-22
Distribution and Transmittal of APHIS Form 89	10-25
Correcting APHIS Form 89	10-26
Military and Other Government Agency Inspections	10-28
ROT Cash Collections	10-30
NFC-523 Billing Statement	10-32
Amounts Received Through Agreements	10-33
Legal Documents Used for Agreements	10-33
Reimbursable Agreement Funds	10-34

Budget and Accounting Manual

Table of Contents (Continued)

Chapter 10 Revenue and Receivables (Continued)

Trust Funds/Miscellaneous Contributed Funds	10-34
Trust Fund Activities	10-35
Accounting	10-35
Monthly Statements of Account	10-36
Project Manager Responsibility	10-37
Interagency Agreement Funds	10-38
Accounting Procedures	10-39
Services Between APHIS and Another USDA Agency	10-39
Services Between APHIS and a Government Agency Outside of USDA ...	10-40
Funds from Cost-Sharing Agreements	10-41
Civil Penalties	10-41
Regulatory Enforcement Stipulations	10-42
Other Types of Revenue and Reimbursements	10-42
GSA Sale of Vehicles	10-43

Budget and Accounting Manual

Table of Contents (Continued)

Chapter 10 Revenue and Receivables (Continued)

Overpayments to Employees	10-43
Motor Vehicle Accidents	10-43
Illegally Imported Bird Fees (Smuggled Birds)	10-44
Animal Welfare License Fees	10-45
Refunds Received by APHIS	10-45
Miscellaneous Collections	10-46
Collections	10-46
Types of Collections	10-46
Handling and Safeguarding Collections	10-47
Depositing and Transmitting Collections	10-48
Revenue Refunds	10-49
Internal Controls	10-50

Budget and Accounting Manual

Table of Contents (Continued)

Chapter 10 Revenue and Receivables (Continued)

Chapter 10 Exhibits

Exhibit 10-1 AQI User Fees Chart

Exhibit 10-2 APHIS Form 94, Record of Public Funds Received

Exhibit 10-3 VS User Fees Chart

Exhibit 10-4 NFC Form 523, Bill to Customers

Exhibit 10-5 APHIS Form 89, Report of Reimbursable Inspection and Quarantine
Services and Instructions

Exhibit 10-6 Collections by APHIS Employees and Information on Depositing the
Collections

Exhibit 10-7 APHIS Funds and Revenue Object Class Codes

Chapter 11 Cash Management

What is Cash Management? 11-1

Electronic Funds Transfer (EFT) 11-2

Prompt Payment Act 11-2

Interest Penalty Payment 11-2

Budget and Accounting Manual Table of Contents (Continued)

Chapter 11 Cash Management (Continued)

Determining Due Dates	11-2
Interest Penalty Requirements	11-3
Payment Standards	11-4
Contractual Documents	11-5
Calculation of Interest Penalties	11-7
Prompt Pay Reporting Requirements	11-7
Corrective Actions to Reduce Penalties	11-7
Payment Authorized Without a Receiving Report	11-8
Prompt Payment Reports	11-9
Cash Management Improvement Act (CMIA) of 1990, as Amended	11-10
Travel Advances	11-10
Application for Advance	11-11
Emergency Advances	11-11

Budget and Accounting Manual Table of Contents (Continued)

Chapter 11 Cash Management (Continued)

Maximum Advance	11-11
Limitation on Travel Advances	11-11
Excessive Travel Advances	11-12
Travel Advance Responsibilities	11-13
Travel Advance Reporting	11-13
Reviewing Cash Flow	11-14
Funds Transfer Systems	11-14

Chapter 12 Debt Management

What is Debt Management?	12-1
Basis for Agency Policies and Procedures	12-1
Roles and Responsibilities	12-2
Budget and Accounting Division	12-2
Field Servicing Office	12-2
Field Offices	12-3

Budget and Accounting Manual Table of Contents (Continued)

Chapter 12 Debt Management (Continued)

Debt Management Sequence of Events	12-3
Accounts Receivable	12-5
Allowance for Uncollectible Amounts	12-5
Taxpayer Identification Number (TIN)	12-6
Delinquent Accounts	12-6
Demand Notices	12-7
Interest	12-8
Late Payment Penalties	12-8
Administrative Costs	12-9
Debt Management Reports	12-9
Collection Actions	12-9
Negotiating Installment Payments	12-10
Compromise of Debts	12-10
Cash on Demand (COD)	12-10
Denial of Services	12-11

Budget and Accounting Manual Table of Contents (Continued)

Chapter 12 Debt Management (Continued)

Credit Reports	12-12
Credit Reporting Bureaus	12-13
Collection Agencies	12-13
Cross-Servicing	12-13
Administrative Offset	12-14
Salary Offset	12-15
Offsets Within APHIS	12-15
Wage Garnishment	12-16
Referrals for Litigation	12-16
Termination of Collection Actions	12-16
Suspension or Delay of Collection Actions	12-17
Writing-Off and Closing Out Delinquent Debts	12-17
Reporting Written-Off Debts to the IRS	12-19
Chapter 12 Exhibit:	
12-1 Field Office Responsibilities	

Budget and Accounting Manual Table of Contents (Continued)

Chapter 13 NFC Feeder Systems

What is a Feeder System?	13-1
Feeder Systems Used by APHIS	13-1
NFC Manuals - Title II and III	13-3
Keeping Them Up-To-Date	13-3
ABCO - Administrative Billings and Collections	13-3
BLCO - Billings and Collections Program	13-4
CRED - Gasoline Credit Card System	13-5
FEDS - GSA Federal Standard Requisition	13-6
FTSP - Federal Telecommunications Payment System	13-7
IMPF - Imprest Fund System	13-7
MISC - Miscellaneous Payments	13-8
MPOL - GSA Motor Pool System	13-8
OPAC - Online Payment and Collection System	13-9
PRCH - Purchase System	13-9
TELE - Telephone Vendors System	13-11

Budget and Accounting Manual Table of Contents (Continued)

Chapter 13 NFC Feeder Systems (Continued)

TRAN - GTR and GBL Transportation	13-12
TRVL - Travel System	13-13
UTVN - Utility Vendors System	13-13

Chapter 14 FFIS

Background	14-1
Procurement of Accounting Software	14-1
What Is FFIS?	14-2
APHIS FFIS Implementation	14-2
Major Differences Between CAS and FFIS	14-2
Accounting Code	14-3
Agreements	14-4
Vendor Information	14-4
Document Identification Number	14-5
Plans	14-5

Budget and Accounting Manual Table of Contents (Continued)

Chapter 14 FFIS

Online Data Inquiry	14-5
Reports	14-6
Budget Execution in FFIS	14-6
Planning in FFIS	14-7
Project Cost Accounting Subsystem (PCAS)	14-8
Spending in FFIS	14-9
Disbursements in FFIS	14-9
Accounts Receivable and Billings and Collecting in FFIS	14-10
The FFIS General Ledger	14-10
FFIS Reports	14-11